CERTIFICATE OF ELECTRONIC TRANSMISSION

I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on $\underline{\text{May 31, 2006}}$.

Gustavo Silier, Jr., Reg. No. 32,305 Name of Applicant, Assignee or Registered Representative

Our Case No. 9281-4597

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Yoshihiro KANADO et al.

Serial No. 10/616,169

Filing Date: September 9, 2003

For: SOFT MAGNETIC FILM HAVING HIGH

IMPROVED SATURATED FLUX DENSITY, MAGNETIC HEAD USING THE SAME, AND MANUFACTURING

METHOD THEREFORE

Examiner: Leader, William T.

Art Unit: 1742

AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION

M/S AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

This paper is submitted in response to the Office action dated March 27, 2006. The Claims begin on page 2, and the Remarks begin on page 6.